



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Valley Public Library District**

Unit Code: **029/020/10** County: **FULTON**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$25,125**

Equalized Assessed Valuation: **\$12,142,118**

Population: **708**

Employees:

Full Time: **1**

Part Time:

Salaries Paid: **\$10,164**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$19,554 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$28 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$20,115 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$24,544 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$28 | \$55 | \$38 |
| Per Capita Expenditures: | \$35 | \$75 | \$35 |
| Revenues over (under) Expenditures: | -\$4,429 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 61.62% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$15,125 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$21 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|------------------|----------------|
| Total Restricted Net Assets: | \$ | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$ | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Valmeyer Public Library District

Unit Code: 067/010/10 County: MONROE

Fiscal Year End: 6/30/2011

Accounting Method: Cash

Appropriation or Budget: \$59,390

Equalized Assessed Valuation: \$55,077,936

Population: 2,574

Employees:

Full Time:

Part Time: 3

Salaries Paid: \$20,777

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 11: | \$44,014 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$17 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$62,945 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$50,017 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$24 | \$55 | \$38 |
| Per Capita Expenditures: | \$19 | \$75 | \$35 |
| Revenues over (under) Expenditures: | \$12,928 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 113.85% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$56,942 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$22 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$ | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Vernon Area Public Library District**

Unit Code: **049/040/10** County: **LAKE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,054,557**

Equalized Assessed Valuation: **\$2,659,901,386**

Population: **41,055**

Employees:

Full Time: **40**

Part Time: **72**

Salaries Paid: **\$3,094,228**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 11: | \$3.695.382 | \$2,403,076 | \$1,574,135 |
| Per Capita Beginning Fund Balance: | \$90 | \$85 | \$61 |
| Revenue Collected During FY 11: | \$6.047.922 | \$2,948,082 | \$2,155,332 |
| Expenditures During FY 11: | \$5.479.857 | \$2,676,863 | \$1,954,999 |
| Per Capita Revenue: | \$147 | \$121 | \$85 |
| Per Capita Expenditures: | \$133 | \$103 | \$74 |
| Revenues over (under) Expenditures: | \$568.065 | \$271,219 | \$205,077 |
| Ratio of Fund Balance to Expenditures: | 77.80% | 113.08% | 81.47% |
| Ending Fund Balance for FY 11: | \$4.263.447 | \$2,668,101 | \$1,579,731 |
| Per Capita Ending Fund Balance: | \$104 | \$102 | \$69 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|--------------------|--------------------|
| Total Restricted Net Assets: | \$2.784.264 | \$812,753 | \$344,724 |
| Total Unrestricted Net Assets: | \$2.419.035 | \$2,464,345 | \$1,558,795 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$2,959,428 | \$483,899 |
| Per Capita Debt: | \$ | \$85 | \$12 |
| General Obligation Debt over EAV: | 0.00% | 5.52% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$273 | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$77 | \$ |
| Expenditures During FY 11: | \$ | \$81 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$4 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.72% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$269 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Vespasian Warner Public Library District**

Unit Code: **020/010/10** County: **DEWITT**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$946,000**

Equalized Assessed Valuation: **\$398,027,428**

Population: **10,135**

Employees:

Full Time: **12**

Part Time: **5**

Salaries Paid: **\$420,432**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$3,308,372 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$326 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$646,040 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$959,837 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$64 | \$55 | \$38 |
| Per Capita Expenditures: | \$95 | \$75 | \$35 |
| Revenues over (under) Expenditures: | -\$313,797 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 311.99% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$2,994,575 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$295 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|------------------|----------------|
| Total Restricted Net Assets: | \$928,114 | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$2,066,461 | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Viola Public Library District**

Unit Code: **066/030/10** County: **MERCER**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$66,275**

Equalized Assessed Valuation: **\$29,673,487**

Population: **2,265**

Employees:

Full Time: **1**

Part Time: **2**

Salaries Paid: **\$23,371**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$7,058 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$3 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$66,275 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$59,191 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$29 | \$55 | \$38 |
| Per Capita Expenditures: | \$26 | \$75 | \$35 |
| Revenues over (under) Expenditures: | \$7,084 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 23.89% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$14,142 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$6 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|------------------|----------------|
| Total Restricted Net Assets: | \$ | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$ | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Walnut Public Library District**

Unit Code: **006/030/10** County: **BUREAU**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$98,475**

Equalized Assessed Valuation: **\$24,439,874**

Population: **1,821**

Employees:

Full Time: **2**

Part Time: **2**

Salaries Paid: **\$39,495**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$2.014 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$1 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$51.753 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$70.516 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$28 | \$55 | \$38 |
| Per Capita Expenditures: | \$39 | \$75 | \$35 |
| Revenues over (under) Expenditures: | -\$18.763 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 2.71% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$1.913 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$1 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|------------------|----------------|
| Total Restricted Net Assets: | \$ | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$45.222 | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warren-Newport Public Library District**

Unit Code: **049/050/10** County: **LAKE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$15,366,496**

Equalized Assessed Valuation: **\$2,215,695,036**

Population: **66,690**

Employees:

Full Time: **27**

Part Time: **73**

Salaries Paid: **\$2,569,639**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 11: | \$3,978,395 | \$2,403,076 | \$1,574,135 |
| Per Capita Beginning Fund Balance: | \$60 | \$85 | \$61 |
| Revenue Collected During FY 11: | \$5,722,825 | \$2,948,082 | \$2,155,332 |
| Expenditures During FY 11: | \$5,235,721 | \$2,676,863 | \$1,954,999 |
| Per Capita Revenue: | \$86 | \$121 | \$85 |
| Per Capita Expenditures: | \$79 | \$103 | \$74 |
| Revenues over (under) Expenditures: | \$487,104 | \$271,219 | \$205,077 |
| Ratio of Fund Balance to Expenditures: | 81.47% | 113.08% | 81.47% |
| Ending Fund Balance for FY 11: | \$4,265,499 | \$2,668,101 | \$1,579,731 |
| Per Capita Ending Fund Balance: | \$64 | \$102 | \$69 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|--------------------|--------------------|
| Total Restricted Net Assets: | \$1,095,964 | \$812,753 | \$344,724 |
| Total Unrestricted Net Assets: | \$3,865,553 | \$2,464,345 | \$1,558,795 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$9.919.637 | \$2,959,428 | \$483,899 |
| Per Capita Debt: | \$149 | \$85 | \$12 |
| General Obligation Debt over EAV: | 0.45% | 5.52% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$273 | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$77 | \$ |
| Expenditures During FY 11: | \$ | \$81 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$4 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.72% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$269 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Warrenville Public Library District**

Unit Code: **022/035/10** County: **DUPAGE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$2,716,000**

Equalized Assessed Valuation: **\$530,914,916**

Population: **13,551**

Employees:

Full Time: **9**

Part Time: **18**

Salaries Paid: **\$691,649**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 11: | \$235,404 | \$2,403,076 | \$1,574,135 |
| Per Capita Beginning Fund Balance: | \$17 | \$85 | \$61 |
| Revenue Collected During FY 11: | \$1,171,765 | \$2,948,082 | \$2,155,332 |
| Expenditures During FY 11: | \$1,265,428 | \$2,676,863 | \$1,954,999 |
| Per Capita Revenue: | \$86 | \$121 | \$85 |
| Per Capita Expenditures: | \$93 | \$103 | \$74 |
| Revenues over (under) Expenditures: | -\$93,663 | \$271,219 | \$205,077 |
| Ratio of Fund Balance to Expenditures: | 11.20% | 113.08% | 81.47% |
| Ending Fund Balance for FY 11: | \$141,741 | \$2,668,101 | \$1,579,731 |
| Per Capita Ending Fund Balance: | \$10 | \$102 | \$69 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|--------------------|
| Total Restricted Net Assets: | \$254,926 | \$812,753 | \$344,724 |
| Total Unrestricted Net Assets: | \$4,763 | \$2,464,345 | \$1,558,795 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$2,959,428 | \$483,899 |
| Per Capita Debt: | \$ | \$85 | \$12 |
| General Obligation Debt over EAV: | 0.00% | 5.52% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$273 | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$77 | \$ |
| Expenditures During FY 11: | \$ | \$81 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$4 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.72% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$269 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Washington Public Library District**

Unit Code: **095/030/10** County: **Washington**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$921,800**

Equalized Assessed Valuation: **\$438,219,889**

Population: **23,604**

Employees:

Full Time: **5**

Part Time: **19**

Salaries Paid: **\$336,433**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$654,057 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$28 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$845,977 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$730,399 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$36 | \$55 | \$38 |
| Per Capita Expenditures: | \$31 | \$75 | \$35 |
| Revenues over (under) Expenditures: | \$115,578 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 93.50% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$682,913 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$29 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|----------------|
| Total Restricted Net Assets: | \$312,102 | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$370,811 | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$511.824 | \$158,337 | \$ |
| Per Capita Debt: | \$22 | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wauconda Public Library District**

Unit Code: **049/055/10** County: **LAKE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$3,204,000**

Equalized Assessed Valuation: **\$881,240,534**

Population: **25,150**

Employees:

Full Time: **19**

Part Time: **38**

Salaries Paid: **\$1,473,024**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 11: | \$1.103.883 | \$2,403,076 | \$1,574,135 |
| Per Capita Beginning Fund Balance: | \$44 | \$85 | \$61 |
| Revenue Collected During FY 11: | \$2.957.470 | \$2,948,082 | \$2,155,332 |
| Expenditures During FY 11: | \$2.706.649 | \$2,676,863 | \$1,954,999 |
| Per Capita Revenue: | \$118 | \$121 | \$85 |
| Per Capita Expenditures: | \$108 | \$103 | \$74 |
| Revenues over (under) Expenditures: | \$250.821 | \$271,219 | \$205,077 |
| Ratio of Fund Balance to Expenditures: | 50.05% | 113.08% | 81.47% |
| Ending Fund Balance for FY 11: | \$1.354.704 | \$2,668,101 | \$1,579,731 |
| Per Capita Ending Fund Balance: | \$54 | \$102 | \$69 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|--------------------|--------------------|
| Total Restricted Net Assets: | \$485.696 | \$812,753 | \$344,724 |
| Total Unrestricted Net Assets: | \$1.460.515 | \$2,464,345 | \$1,558,795 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$1.533.025 | \$2,959,428 | \$483,899 |
| Per Capita Debt: | \$61 | \$85 | \$12 |
| General Obligation Debt over EAV: | 0.17% | 5.52% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$273 | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$77 | \$ |
| Expenditures During FY 11: | \$ | \$81 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$4 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.72% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$269 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Weldon Public Library District**

Unit Code: **020/030/10** County: **DEWITT**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$67,125**

Equalized Assessed Valuation: **\$21,651,886**

Population: **875**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$24,974**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$79,663 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$91 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$49,405 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$49,582 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$56 | \$55 | \$38 |
| Per Capita Expenditures: | \$57 | \$75 | \$35 |
| Revenues over (under) Expenditures: | -\$177 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 160.31% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$79,486 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$91 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|------------------|----------------|
| Total Restricted Net Assets: | \$ | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$ | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **West Chicago Public Library District**

Unit Code: **022/036/10** County: **DUPAGE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$3,447,000**

Equalized Assessed Valuation: **\$828,304,289**

Population: **29,924**

Employees:

| | |
|----------------|------------------|
| Full Time: | 15 |
| Part Time: | 20 |
| Salaries Paid: | \$945,916 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 11: | \$205.286 | \$2,403,076 | \$1,574,135 |
| Per Capita Beginning Fund Balance: | \$7 | \$85 | \$61 |
| Revenue Collected During FY 11: | \$1.967.802 | \$2,948,082 | \$2,155,332 |
| Expenditures During FY 11: | \$1.889.900 | \$2,676,863 | \$1,954,999 |
| Per Capita Revenue: | \$66 | \$121 | \$85 |
| Per Capita Expenditures: | \$63 | \$103 | \$74 |
| Revenues over (under) Expenditures: | \$77.902 | \$271,219 | \$205,077 |
| Ratio of Fund Balance to Expenditures: | 13.55% | 113.08% | 81.47% |
| Ending Fund Balance for FY 11: | \$256.129 | \$2,668,101 | \$1,579,731 |
| Per Capita Ending Fund Balance: | \$9 | \$102 | \$69 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|--------------------|
| Total Restricted Net Assets: | \$132.068 | \$812,753 | \$344,724 |
| Total Unrestricted Net Assets: | \$618.718 | \$2,464,345 | \$1,558,795 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$65.293 | \$2,959,428 | \$483,899 |
| Per Capita Debt: | \$2 | \$85 | \$12 |
| General Obligation Debt over EAV: | 0.00% | 5.52% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$273 | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$77 | \$ |
| Expenditures During FY 11: | \$ | \$81 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$4 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.72% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$269 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Sangamon Public Library District**

Unit Code: **083/030/10** County: **Sangamon**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$159,997**

Equalized Assessed Valuation: **\$83,063,344**

Population: **4,399**

Employees:

Full Time: **2**

Part Time: **7**

Salaries Paid: **\$68,743**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$54,316 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$12 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$109,619 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$122,998 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$25 | \$55 | \$38 |
| Per Capita Expenditures: | \$28 | \$75 | \$35 |
| Revenues over (under) Expenditures: | -\$13,379 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 33.28% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$40,937 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$9 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|------------------|----------------|
| Total Restricted Net Assets: | \$ | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$40,937 | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **West Union Public Library District**

Unit Code: **012/020/10** County: **CLARK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash**

Appropriation or Budget: **\$34,374**

Equalized Assessed Valuation: **\$5,995,929**

Population: **785**

Employees:

Full Time:

Part Time: **1**

Salaries Paid: **\$14,880**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|-----------------|----------------|
| Beginning Fund Balance for FY 11: | \$13,898 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$18 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$36,490 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$35,218 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$46 | \$55 | \$38 |
| Per Capita Expenditures: | \$45 | \$75 | \$35 |
| Revenues over (under) Expenditures: | \$1,272 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 43.07% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$15,170 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$19 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$ | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Western Public Library District**

Unit Code: **037/030/10** County: **HENRY**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$203,063**

Equalized Assessed Valuation: **\$89,149,254**

Population: **4,913**

Employees:

Full Time:

Part Time: **9**

Salaries Paid: **\$98,755**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$878,069 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$179 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$197,998 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$189,375 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$40 | \$55 | \$38 |
| Per Capita Expenditures: | \$39 | \$75 | \$35 |
| Revenues over (under) Expenditures: | \$8,623 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 468.22% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$886,692 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$180 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|----------------|
| Total Restricted Net Assets: | \$ | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$886,692 | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Westville Public Library District**

Unit Code: **092/012/10** County: **VERMILION**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$231,718**

Equalized Assessed Valuation: **\$84,478,073**

Population: **12,499**

Employees:

Full Time: **2**

Part Time: **3**

Salaries Paid: **\$108,891**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | -\$19,617 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | -\$2 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$190,416 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$203,165 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$15 | \$55 | \$38 |
| Per Capita Expenditures: | \$16 | \$75 | \$35 |
| Revenues over (under) Expenditures: | -\$12,749 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 3.78% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$7,687 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$1 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|----------------|
| Total Restricted Net Assets: | \$106,070 | \$67,763 | \$ |
| Total Unrestricted Net Assets: | -\$98,383 | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **White Oak Public Library District**

Unit Code: **099/003/10** County: **WILL**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$22,978,042**

Equalized Assessed Valuation: **\$2,172,943,039**

Population: **77,893**

Employees:

Full Time: **30**

Part Time: **51**

Salaries Paid: **\$1,656,913**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|---------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 11: | \$26.856.861 | \$2,403,076 | \$1,574,135 |
| Per Capita Beginning Fund Balance: | \$345 | \$85 | \$61 |
| Revenue Collected During FY 11: | \$4.122.202 | \$2,948,082 | \$2,155,332 |
| Expenditures During FY 11: | \$7.488.219 | \$2,676,863 | \$1,954,999 |
| Per Capita Revenue: | \$53 | \$121 | \$85 |
| Per Capita Expenditures: | \$96 | \$103 | \$74 |
| Revenues over (under) Expenditures: | -\$3.366.017 | \$271,219 | \$205,077 |
| Ratio of Fund Balance to Expenditures: | 313.70% | 113.08% | 81.47% |
| Ending Fund Balance for FY 11: | \$23.490.844 | \$2,668,101 | \$1,579,731 |
| Per Capita Ending Fund Balance: | \$302 | \$102 | \$69 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|--------------------|--------------------|
| Total Restricted Net Assets: | \$3.342.235 | \$812,753 | \$344,724 |
| Total Unrestricted Net Assets: | \$1.472.759 | \$2,464,345 | \$1,558,795 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$23,000,000 | \$2,959,428 | \$483,899 |
| Per Capita Debt: | \$295 | \$85 | \$12 |
| General Obligation Debt over EAV: | 1.06% | 5.52% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$273 | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$77 | \$ |
| Expenditures During FY 11: | \$ | \$81 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$4 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.72% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$269 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **William Leonard Public Library District**

Unit Code: **016/076/10** County: **COOK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$367,050**

Equalized Assessed Valuation: **\$60,373,713**

Population: **5,337**

Employees:

Full Time: **1**

Part Time: **5**

Salaries Paid: **\$117,092**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$44,139 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$8 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$249,276 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$262,768 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$47 | \$55 | \$38 |
| Per Capita Expenditures: | \$49 | \$75 | \$35 |
| Revenues over (under) Expenditures: | -\$13,492 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 27.78% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$72,993 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$14 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|----------------|
| Total Restricted Net Assets: | \$56,432 | \$67,763 | \$ |
| Total Unrestricted Net Assets: | -\$26,100 | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$36.746 | \$158,337 | \$ |
| Per Capita Debt: | \$7 | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Williamsfield Public Library District**

Unit Code: **048/060/10** County: **KNOX**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$156,250**

Equalized Assessed Valuation: **\$94,339,429**

Population: **2,048**

Employees:

Full Time: **2**

Part Time: **1**

Salaries Paid: **\$54,020**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$59,327 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$29 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$126,864 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$116,729 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$62 | \$55 | \$38 |
| Per Capita Expenditures: | \$57 | \$75 | \$35 |
| Revenues over (under) Expenditures: | \$10,135 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 59.51% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$69,462 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$34 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|------------------|----------------|
| Total Restricted Net Assets: | \$28,257 | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$41,205 | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wilmette Public Library District**

Unit Code: **016/095/10** County: **COOK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$8,992,550**

Equalized Assessed Valuation: **\$2,192,828,423**

Population: **27,270**

Employees:

| | |
|----------------|--------------------|
| Full Time: | 28 |
| Part Time: | 66 |
| Salaries Paid: | \$2,287,497 |

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 11: | \$6.599.453 | \$2,403,076 | \$1,574,135 |
| Per Capita Beginning Fund Balance: | \$242 | \$85 | \$61 |
| Revenue Collected During FY 11: | \$5.790.138 | \$2,948,082 | \$2,155,332 |
| Expenditures During FY 11: | \$4.453.176 | \$2,676,863 | \$1,954,999 |
| Per Capita Revenue: | \$212 | \$121 | \$85 |
| Per Capita Expenditures: | \$163 | \$103 | \$74 |
| Revenues over (under) Expenditures: | \$1.336.962 | \$271,219 | \$205,077 |
| Ratio of Fund Balance to Expenditures: | 162.50% | 113.08% | 81.47% |
| Ending Fund Balance for FY 11: | \$7.236.415 | \$2,668,101 | \$1,579,731 |
| Per Capita Ending Fund Balance: | \$265 | \$102 | \$69 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|--------------------|--------------------|
| Total Restricted Net Assets: | \$3.118.629 | \$812,753 | \$344,724 |
| Total Unrestricted Net Assets: | \$7.446.910 | \$2,464,345 | \$1,558,795 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$2,959,428 | \$483,899 |
| Per Capita Debt: | \$ | \$85 | \$12 |
| General Obligation Debt over EAV: | 0.00% | 5.52% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$273 | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$77 | \$ |
| Expenditures During FY 11: | \$ | \$81 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$4 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.72% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$269 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Wilmington Public Library District**

Unit Code: **099/070/10** County: **WILL**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,255,200**

Equalized Assessed Valuation: **\$237,324,715**

Population: **9,345**

Employees:

Full Time: **5**

Part Time: **11**

Salaries Paid: **\$279,488**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$349.600 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$37 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$614.615 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$614.093 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$66 | \$55 | \$38 |
| Per Capita Expenditures: | \$66 | \$75 | \$35 |
| Revenues over (under) Expenditures: | \$522 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 57.01% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$350.122 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$37 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|----------------|
| Total Restricted Net Assets: | \$84.708 | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$502.409 | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$65.437 | \$158,337 | \$ |
| Per Capita Debt: | \$7 | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Windsor Storm Memorial Public Library District

Unit Code: 086/005/10 County: SHELBY

Fiscal Year End: 6/30/2011

Accounting Method: Cash

Appropriation or Budget: \$73,920

Equalized Assessed Valuation: \$16,592,352

Population: 1,519

Employees:

Full Time: 1

Part Time: 3

Salaries Paid: \$32,732

Blended Component Units

Fiscal Indicators

General and Special Funds

| | Amounts | Averages | Medians |
|--|-----------|-----------|-----------|
| Beginning Fund Balance for FY 11: | \$35,954 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$24 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$71,975 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$92,968 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$47 | \$55 | \$38 |
| Per Capita Expenditures: | \$61 | \$75 | \$35 |
| Revenues over (under) Expenditures: | -\$20,993 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 16.09% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$14,961 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$10 | \$74 | \$34 |

Equity

| | Amounts | Averages | Medians |
|-------------------------|---------|----------|---------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | Amounts | Averages | Medians |
|--------------------------------|---------|-----------|---------|
| Total Restricted Net Assets: | \$ | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$ | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Winnebago Public Library District**

Unit Code: **101/040/10** County: **WINNEBAGO**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$269,256**

Equalized Assessed Valuation: **\$155,343,652**

Population: **7,500**

Employees:

Full Time: **1**

Part Time: **10**

Salaries Paid: **\$145,334**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$14,766 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$2 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$284,798 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$282,772 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$38 | \$55 | \$38 |
| Per Capita Expenditures: | \$38 | \$75 | \$35 |
| Revenues over (under) Expenditures: | \$2,026 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 5.94% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$16,792 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$2 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|-----------------|-----------------|----------------|
| Total Reserved Funds: | \$5,570 | \$11,596 | \$ |
| Total Unreserved Funds: | \$11,222 | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|------------------|----------------|
| Total Restricted Net Assets: | \$ | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$ | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$334.655 | \$158,337 | \$ |
| Per Capita Debt: | \$45 | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Winnetka Public Library District**

Unit Code: **016/096/10** County: **COOK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,550,000**

Equalized Assessed Valuation: **\$2,142,781,922**

Population: **17,357**

Employees:

Full Time: **20**

Part Time: **31**

Salaries Paid: **\$1,646,998**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 11: | \$2,306,447 | \$2,403,076 | \$1,574,135 |
| Per Capita Beginning Fund Balance: | \$133 | \$85 | \$61 |
| Revenue Collected During FY 11: | \$4,004,711 | \$2,948,082 | \$2,155,332 |
| Expenditures During FY 11: | \$3,173,335 | \$2,676,863 | \$1,954,999 |
| Per Capita Revenue: | \$231 | \$121 | \$85 |
| Per Capita Expenditures: | \$183 | \$103 | \$74 |
| Revenues over (under) Expenditures: | \$831,376 | \$271,219 | \$205,077 |
| Ratio of Fund Balance to Expenditures: | 98.88% | 113.08% | 81.47% |
| Ending Fund Balance for FY 11: | \$3,137,823 | \$2,668,101 | \$1,579,731 |
| Per Capita Ending Fund Balance: | \$181 | \$102 | \$69 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,404,373 | \$812,753 | \$344,724 |
| Total Unrestricted Net Assets: | \$1,654,245 | \$2,464,345 | \$1,558,795 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$2,959,428 | \$483,899 |
| Per Capita Debt: | \$ | \$85 | \$12 |
| General Obligation Debt over EAV: | 0.00% | 5.52% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$273 | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$77 | \$ |
| Expenditures During FY 11: | \$ | \$81 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$4 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.72% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$269 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Wood Dale Public Library District**

Unit Code: **022/040/10** County: **DUPAGE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$4,237,100**

Equalized Assessed Valuation: **\$607,710,867**

Population: **13,166**

Employees:

Full Time: **13**

Part Time: **15**

Salaries Paid: **\$779,924**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|-----------------|----------------|
| Beginning Fund Balance for FY 11: | \$1,016,602 | \$2,403,076 | \$1,574,135 |
| Per Capita Beginning Fund Balance: | \$77 | \$85 | \$61 |
| Revenue Collected During FY 11: | \$2,155,332 | \$2,948,082 | \$2,155,332 |
| Expenditures During FY 11: | \$1,643,848 | \$2,676,863 | \$1,954,999 |
| Per Capita Revenue: | \$164 | \$121 | \$85 |
| Per Capita Expenditures: | \$125 | \$103 | \$74 |
| Revenues over (under) Expenditures: | \$511,484 | \$271,219 | \$205,077 |
| Ratio of Fund Balance to Expenditures: | 68.62% | 113.08% | 81.47% |
| Ending Fund Balance for FY 11: | \$1,128,086 | \$2,668,101 | \$1,579,731 |
| Per Capita Ending Fund Balance: | \$86 | \$102 | \$69 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|--------------------|-----------------|----------------|
| Total Restricted Net Assets: | \$1,034,207 | \$812,753 | \$344,724 |
| Total Unrestricted Net Assets: | \$906,589 | \$2,464,345 | \$1,558,795 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$75.255 | \$2,959,428 | \$483,899 |
| Per Capita Debt: | \$6 | \$85 | \$12 |
| General Obligation Debt over EAV: | 0.00% | 5.52% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$273 | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$77 | \$ |
| Expenditures During FY 11: | \$ | \$81 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$4 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.72% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$269 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Worden Public Library District**

Unit Code: **057/030/10** County: **MADISON**

Fiscal Year End: **6/30/2011**

Accounting Method: **Cash With Assets**

Appropriation or Budget: **\$180,678**

Equalized Assessed Valuation: **\$21,859,700**

Population: **1,392**

Employees:

Full Time:

Part Time: **3**

Salaries Paid: **\$16,330**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|-----------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$55.187 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$40 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$36.461 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$34.351 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$26 | \$55 | \$38 |
| Per Capita Expenditures: | \$25 | \$75 | \$35 |
| Revenues over (under) Expenditures: | \$2.110 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 166.80% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$57.297 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$41 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|-----------------|------------------|----------------|
| Total Restricted Net Assets: | \$53.563 | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$3.734 | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: **Worth Public Library District**

Unit Code: **016/100/10** County: **COOK**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$1,178,076**

Equalized Assessed Valuation: **\$216,009,282**

Population: **10,789**

Employees:

Full Time: **3**

Part Time: **16**

Salaries Paid: **\$364,175**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|------------------|------------------|------------------|
| Beginning Fund Balance for FY 11: | \$734,242 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$68 | \$65 | \$31 |
| Revenue Collected During FY 11: | \$719,625 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$692,134 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$67 | \$55 | \$38 |
| Per Capita Expenditures: | \$64 | \$75 | \$35 |
| Revenues over (under) Expenditures: | \$27,491 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 110.06% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$761,733 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$71 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$ | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|------------------|----------------|
| Total Restricted Net Assets: | \$64,545 | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$669,195 | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Less Than 850,000

Local Government Profile

Unit Name: Wyoming Public Library District

Unit Code: 087/100/10 County: Stark

Fiscal Year End: 6/30/2011

Accounting Method: Cash

Appropriation or Budget: \$72,546

Equalized Assessed Valuation: \$39,415,096

Population: 2,024

Employees:

Full Time:

Part Time: 5

Salaries Paid: \$34,000

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|----------------|-----------------|----------------|
| Beginning Fund Balance for FY 11: | \$317 | \$250,756 | \$129,342 |
| Per Capita Beginning Fund Balance: | \$ | \$65 | \$31 |
| Revenue Collected During FY 11: | \$73,706 | \$232,715 | \$156,116 |
| Expenditures During FY 11: | \$69,392 | \$231,469 | \$143,204 |
| Per Capita Revenue: | \$36 | \$55 | \$38 |
| Per Capita Expenditures: | \$34 | \$75 | \$35 |
| Revenues over (under) Expenditures: | \$4,314 | \$1,246 | \$7,224 |
| Ratio of Fund Balance to Expenditures: | 72.96% | 246.75% | 91.81% |
| Ending Fund Balance for FY 11: | \$50,631 | \$262,915 | \$135,005 |
| Per Capita Ending Fund Balance: | \$25 | \$74 | \$34 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$11,596 | \$ |
| Total Unreserved Funds: | \$1,840 | \$43,381 | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|----------------|-----------------|----------------|
| Total Restricted Net Assets: | \$ | \$67,763 | \$ |
| Total Unrestricted Net Assets: | \$ | \$153,021 | \$ |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$158,337 | \$ |
| Per Capita Debt: | \$ | \$45 | \$ |
| General Obligation Debt over EAV: | 0.00% | 0.04% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$ | \$ |
| Expenditures During FY 11: | \$ | \$ | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | \$ | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 0.00% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$ | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |



STATE OF ILLINOIS
COMPTROLLER
JUDY BAAR TOPINKA

FISCAL YEAR 2011

FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

SPECIAL PURPOSE DISTRICTS/LIBRARY: Revenue Greater Than or Equal to 850,000

Local Government Profile

Unit Name: **Zion-Benton Public Library District**

Unit Code: **049/060/10** County: **LAKE**

Fiscal Year End: **6/30/2011**

Accounting Method: **Modified Accrual**

Appropriation or Budget: **\$2,520,006**

Equalized Assessed Valuation: **\$776,981,950**

Population: **42,403**

Employees:

Full Time: **16**

Part Time: **25**

Salaries Paid: **\$1,010,540**

Blended Component Units

Fiscal Indicators

General and Special Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--|--------------------|--------------------|--------------------|
| Beginning Fund Balance for FY 11: | \$1,220,958 | \$2,403,076 | \$1,574,135 |
| Per Capita Beginning Fund Balance: | \$29 | \$85 | \$61 |
| Revenue Collected During FY 11: | \$2,049,852 | \$2,948,082 | \$2,155,332 |
| Expenditures During FY 11: | \$1,970,939 | \$2,676,863 | \$1,954,999 |
| Per Capita Revenue: | \$48 | \$121 | \$85 |
| Per Capita Expenditures: | \$46 | \$103 | \$74 |
| Revenues over (under) Expenditures: | \$78,913 | \$271,219 | \$205,077 |
| Ratio of Fund Balance to Expenditures: | 65.95% | 113.08% | 81.47% |
| Ending Fund Balance for FY 11: | \$1,299,871 | \$2,668,101 | \$1,579,731 |
| Per Capita Ending Fund Balance: | \$31 | \$102 | \$69 |

Equity

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-------------------------|----------------|-----------------|----------------|
| Total Reserved Funds: | \$ | \$ | \$ |
| Total Unreserved Funds: | \$ | \$ | \$ |

Net Assets

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|--------------------------------|------------------|--------------------|--------------------|
| Total Restricted Net Assets: | \$886,420 | \$812,753 | \$344,724 |
| Total Unrestricted Net Assets: | \$745,334 | \$2,464,345 | \$1,558,795 |



FISCAL RESPONSIBILITY REPORT CARD

DATA SUMMARY

Debt

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|-----------------------------------|-----------------------|------------------------|-----------------------|
| Outstanding Debt for FY 11: | \$ | \$2,959,428 | \$483,899 |
| Per Capita Debt: | \$ | \$85 | \$12 |
| General Obligation Debt over EAV: | 0.00% | 5.52% | 0.00% |

Enterprise Funds

| | <u>Amounts</u> | <u>Averages</u> | <u>Medians</u> |
|---|-----------------------|------------------------|-----------------------|
| Beginning Retained Earnings for FY 11: | \$ | \$273 | \$ |
| Per Capita Beginning Retained Earnings for FY 11: | \$ | \$ | \$ |
| Revenue Collected During FY 11: | \$ | \$77 | \$ |
| Expenditures During FY 11: | \$ | \$81 | \$ |
| Per Capita Revenue: | \$ | \$ | \$ |
| Per Capita Expenditures: | \$ | \$ | \$ |
| Operating Income (loss): | \$ | -\$4 | \$ |
| Ratio of Retained Earnings to Expenditures: | 0.00% | 3.72% | 0.00% |
| Ending Retained Earnings for FY 11: | \$ | \$269 | \$ |
| Per Capita Ending Retained Earnings: | \$ | \$ | \$ |